

**North Carolina State Board of Certified Public Accountant Examiners**

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**INSTRUCTIONS FOR AMENDING FOREIGN CPA FIRM NAME**

**Foreign Professional Corporation or Professional Limited Liability Company**

To amend the name of a professional corporation or professional limited liability company, send the Board the following:

- Two exact copies of the *Application for Amended Certificate of Authority* (from Secretary of State web site, [www.sosnc.com](http://www.sosnc.com));
- *Certificate of Amendment* or certified copy of the *Articles of Amendment* from the state of original incorporation;
- Fee, if any, for the Secretary of State (from Secretary of State web site, [www.sosnc.com](http://www.sosnc.com));
- Two copies of the proposed CPA firm letterhead; and
- List of partners, CPA certificate numbers, and percentage of ownership/number of shares before and after the name change (see example below)

**NOTE: The Board will mail all forms and fees directly to Secretary of State**

**Example:**

Name change from *John Doe, CPA, P.A.* to *Doe & Earp, CPAs, P.A.*

**Before amendment:**

|                       |            |
|-----------------------|------------|
| John Doe, CPA #123456 | 200 shares |
|-----------------------|------------|

**After amendment:**

|                         |            |
|-------------------------|------------|
| John Doe, CPA #123456   | 100 shares |
| Wyatt Earp, CPA #654321 | 100 shares |